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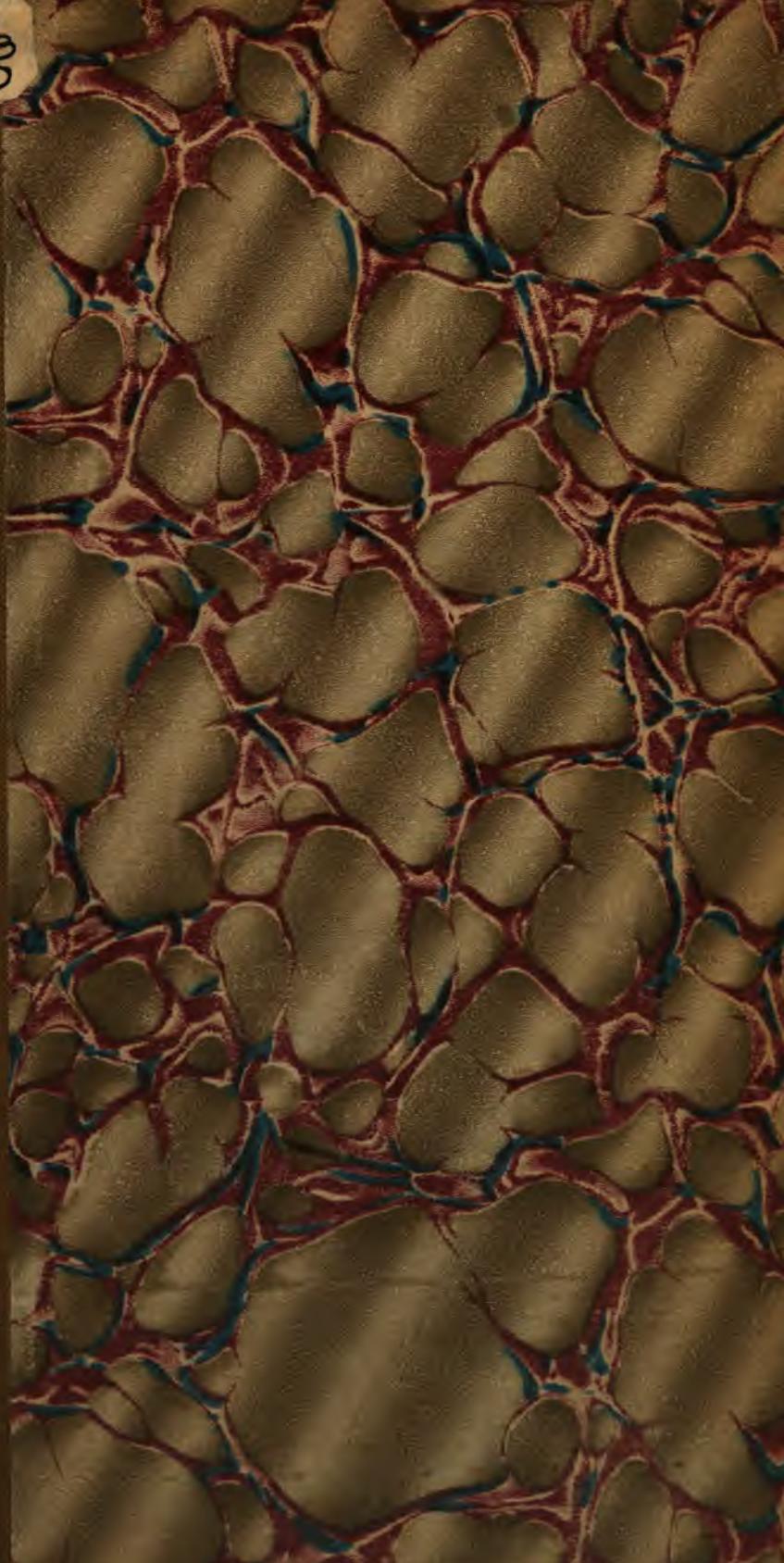
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Committee of
Philadelphia County Prison - Investigation - Report



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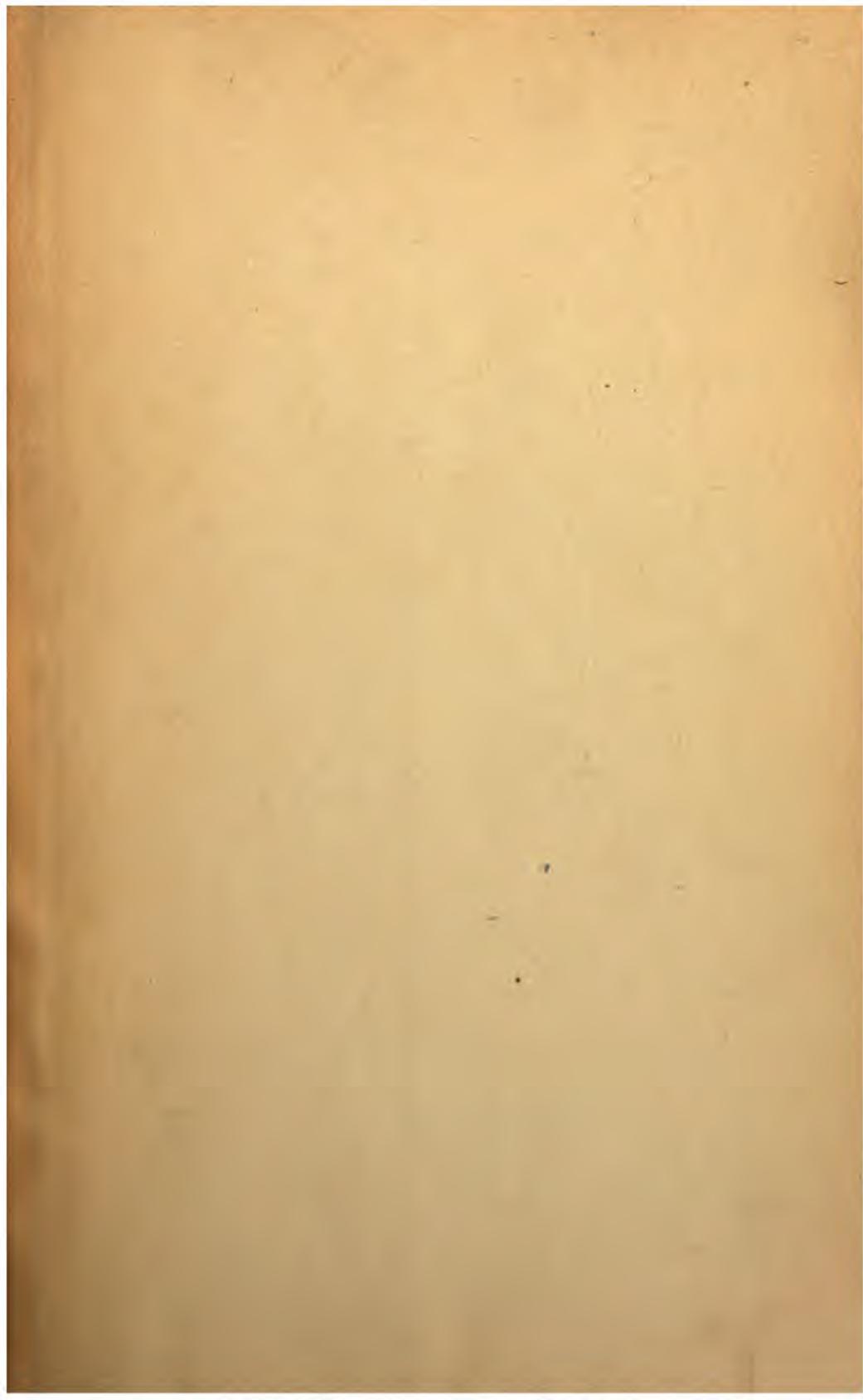


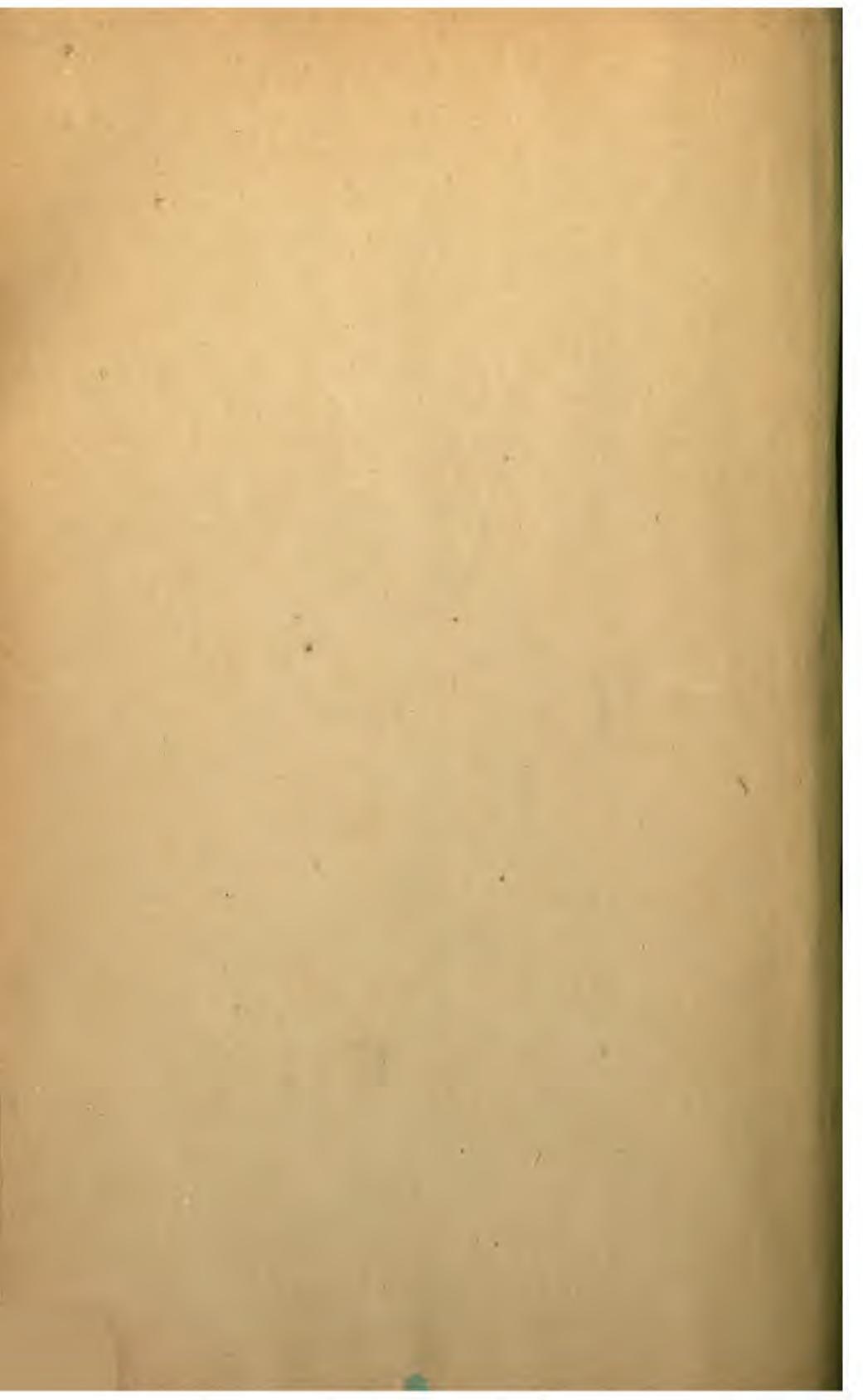
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REPORTS

OF THE

Committee of Investigation

TO

EXAMINE AND ADJUST THE BOOKS

OF THE

PHILADELPHIA COUNTY PRISON.

APPOINTED JANUARY 21, 1854.

MADE TO THE BOARD

APRIL 10, 1854—MAY 30, 1854—AND JUNE 29, 1854.

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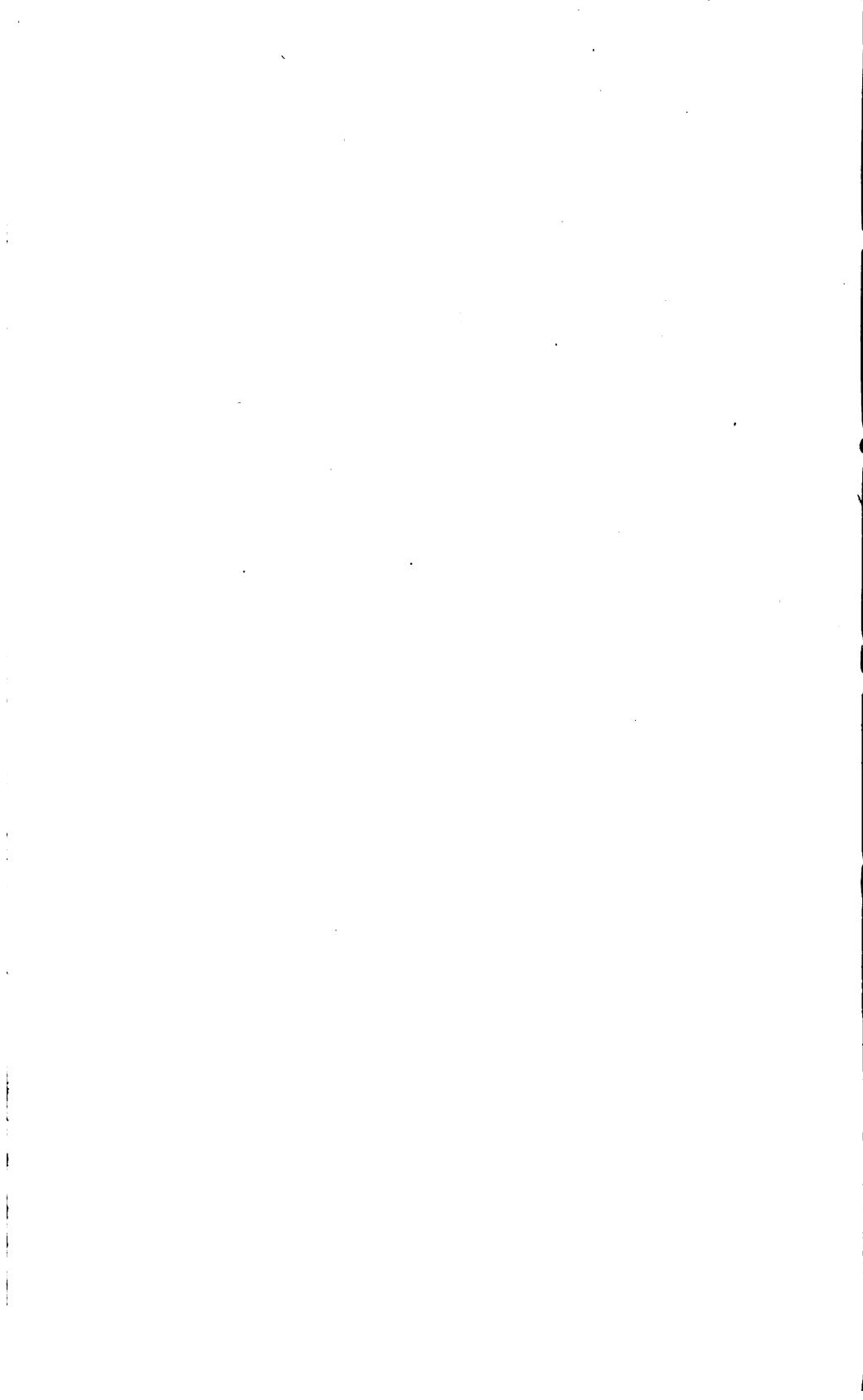
At a Meeting of the Board of Inspectors of the Philadelphia County Prison, held August 14th, 1854, the following Resolution was adopted:

Resolved, That five hundred copies of the Report of the Committee appointed at a meeting held January 21st, 1854, to settle the Books of the Prison, to September 30th, 1853, be printed for the use of the members.

ATTEST,

J. K. HOWELL,

Clerk.



R E P O R T.

At a Meeting of the Board of Inspectors of the Philadelphia County Prison, held April 10th, 1854, the Committee appointed at a Meeting of the Board held January 21st, 1854, made the following partial Report for the information of the Board :

Your Committee, immediately upon their appointment, proceeded, in the discharge of the duties assigned to them, to examine the books and accounts of the Prison; but from the confused state they were in, it was impossible to form any correct idea of the financial situation of the institution. Sufficient, however, was brought to light to justify the Committee in the belief that a thorough examination of all the books and accounts should be made.

In compliance with the wishes of the Board, the Committee allowed Mr. Crans to post up and adjust the accounts prior to

October 1st, 1853, and he has been engaged at the books since the appointment of your Committee; but has not, up to this time, been able to close the books, or furnish a list of those indebted to the Prison. With regard to the accounts of the Prison since Mr. Howell, the present Clerk was elected, it is known to the Board that an entire new set of books have been opened, and all the entries have been examined, and quarterly balance sheets furnished, and found to be perfectly clear and satisfactory to the Committee.

The multiplicity of the accounts, and the long period of time over which they are extended, convince the Committee that it will take a much longer time to put the books and accounts in a proper shape than was anticipated by the Board, and has prevented the Committee from being able at this time to make such a report as the Board desire and expect.

It is not in the power of the Committee, at this time, to present anything like a detailed statement of the amounts due to the Prison, but they desire to call the attention of the Board, at the earliest period, to such facts as stood upon the books so prominently that they could not be overlooked, and to give the Board an opportunity to take such action at this time as they may deem necessary.

Measures have been taken to prevent any unnecessary delay in having the accounts of the Prison properly examined and adjusted. The time is drawing near when the management of the affairs of the institution will devolve upon a new Board, and it is not only proper, but absolutely necessary, that the accounts should be well understood and properly adjusted forthwith.

To enable the Committee to accomplish this object, they have

secured the services of an experienced and practical accountant to take charge of the books dating prior to October 1st, 1853. The gentleman engaged is named William E. Burk, and is highly recommended for capacity and respectability. The compensation to be paid him is at the rate of one thousand dollars per annum, for such time as his services may be required; which will be, probably, two or three months.

In the examination of the accounts, it is found that two sums of money have been received by former officers of the Prison, and not accounted for by them.

The first, is the sum of \$1747 37, received by Mr. A. Stevenson, the former Treasurer, on or about the 22d day of July, 1847, from J. McLanahan & Co.

The other, is the sum of \$738 18, received by the former Clerk, Mr. W. J. Crans, from the County Treasury, June 30, 1849.

Neither of these sums is to be found upon the books of the Prison. Mr. Crans admits having received the money, and his receipt at the County Treasurer's office verifies the fact.

Mr. Stevenson has not yet been seen upon the subject of the amount received by him from Messrs. McLanahan & Co., but his receipt for the amount, produced by Mr. McLanahan, leaves no doubt upon the subject.

Your Committee have not been able to discover whether Mr. Stevenson gave a bond or security, when he entered upon the duties of the office as Treasurer. A committee was appointed to audit and adjust his accounts as Treasurer, and reported the account as audited and settled, as by reference to the Minutes will appear.

Inquiry has been made for the warrants and vouchers of Mr.

Stevenson during the time he was Treasurer, but the Committee were informed that they had been burned or destroyed. This has produced an obstacle in the way of properly examining his accounts that will cause much trouble and labor to overcome.

Your Committee beg leave to suggest, that upon the settlement of the accounts of the Treasurer, all vouchers should be returned and filed among the papers of the Prison, and a proper discharge given to the Treasurer for the amount paid by him.

Upon examining the Receipt-book of the late Treasurer, Mr. Stevenson, we find that a very large amount of money has been paid for salaries and otherwise, and no receipt taken; the warrant endorsed and receipt taken are the only vouchers for the receipt of money from the Prison; hence the necessity of preserving all vouchers.

Depositions of several of the officers of the Prison have been taken, and are herewith annexed. Upon reference being had thereto, much conflicting testimony will be found. It is proper to state, that those persons who complain of not having received their salaries after giving receipts, make no claim upon the Prison therefor.

The balance, as it stands upon the books, against Anthony Freed, Superintendent, is \$2821 61.

In justice to that gentleman it is right to state, that he positively denies, under oath, that he either received or ever saw four of the warrants drawn for his salary, and which are charged to him; and further, that the sum of \$269 88 is charged to him in Mr. Perkins' book, in the handwriting of Mr. Crans, which sum he never received; and also, the sum of \$40 60 was borrowed from the money-drawer, and a due bill left for the amount, which has not been paid.

The Committee can only be guided, in the discharge of their duty, by the books as they appear, and do not feel authorized to make any suggestions upon the subject, as it is a question of veracity between Mr. Crans and Mr. Freed.

The balance against Mr. Crans, appears by the books to be \$1283 43. Mr. Crans received from Mr. Joseph Hunt \$317 48, in the settlement of a private transaction between them. Mr. Hunt had no right whatever to settle his claim in that way, and his estate is liable for the amount. There is also a sum of \$738 18, before referred to as being received by Mr. Crans from the County Treasury. These two latter amounts do not appear upon the books of the Prison against Mr. Crans, nor has Mr. Hunt been credited in his account with the amount settled with Mr. Crans.

Mr. Crans asserts, that he does not owe the Prison anything over and above the sum of \$738 18; and that he has claims for expenses and services that have not been credited to his account. What they are, has not been made known to the Committee.

In the examinations thus far, it is apparent that several thousands of dollars are due to the Prison. The sums referred to, in this partial Report amount to \$5852 41; how much it will be increased, can only be ascertained after the books are posted and the balances made out.

The Committee believe that the Board desire a full and thorough investigation of the accounts, and they therefore give the assurance that nothing shall be wanting on their part to accomplish it, at the earliest possible period.

All the books in the Prison will be fully examined, so that when a further Report is made, the Board will know fully the financial condition of the institution, and be prepared to take

such action in the premises as they may deem necessary to protect the interests of the County.

All of which is respectfully submitted,

EDW'D Y. FARQUHAR, *Ch'n.*

GAVIN H. WOODWARD.

WM. F. HUGHES.

April 10th, 1854.

The Committee beg leave to offer the following resolution:—

Resolved, That the Committee appointed by Resolution of the Board, January 21st, 1854, to settle up the books of the Prison, be requested to have bills made out against all persons who stand indebted on the books of the Prison, and they be authorized to take such action as they may deem necessary to enforce payment of the same.

R E P O R T.

At a meeting of the Board of Inspectors held May 16, 1854, the following Resolution was adopted:—

Resolved, That the Special Committee on the Books have power to employ counsel in the settlement of the accounts of the Prison, if they deem it necessary.

At a meeting of the Board of Inspectors of the Philadelphia County Prison, held May 30, 1854, the Committee who were appointed by resolution of January 21, 1854, and who were further instructed by resolutions of April 10 and May 16, made a further

R E P O R T:

That since the report to the Board, of April 10, 1854, they have been engaged in the duties assigned to them, and have endeavored, as far as in their power, to have the accounts properly adjusted.

In their investigations, they have found numerous errors in the entries, which were corrected, and greatly reduced the indebtedness of some parties, and increased that of others.

Owing to the very loose and careless manner in which the books were kept, it was found necessary critically to examine each separate entry to ascertain the correctness of an account as it stood upon the books.

In many instances, large balances were found standing against persons who had long since made settlement, but who had not received the credit they were entitled to, and in some cases *vice versa*. This led to the necessity of examining all the accounts standing open in the books with great care, and resulted in the discovery of many of the omissions and errors alluded to. Owing to the loss or destruction of important and necessary books of original entries, it is impossible for the Committee to ascertain whether the receipts for goods sold, and work done by the Prisoners, have been properly accounted for.

The books missing are several of the Receipt Books for moneys paid, and a book in which was entered the amount of money received for the support of United States' and other prisoners, and an account book of wool and hair picking. Diligent search has been made for these books, but they are not to be found in the Prison, and no clue can be had as to what has become of them, though ample testimony is before the Committee that such books were kept. Several other important books that were missing have only been found this day in a private closet in the Prison, and it was necessary to break it open, as the key was in the possession of Mr. Crans. In the short time that the Committee have had to examine the books and papers found, they are unable to say what lights will be thrown upon the accounts, but from the fact of many of the leaves of the small ledger, containing some of the most important accounts, being cut out and found in the closet, leads the Committee to

believe that it was done to keep from view errors and frauds that have been committed, and which, upon further investigation, will be fully exposed. The accounts cut out are those of H. Braithwait, Peter Crans, Jr., Creighton Wilson, Hacker, Lea & Co., and Wm. J. Crans, and P. Crans, Sr., and Samuel Crans. Many persons connected with the Prison complain that they are charged with moneys that they never received, and have paid moneys for articles purchased that have not been credited to them, and they now find themselves indebted on the books when they are certain of having paid all they stand charged with. Many of them, confident at the time of payment that the books were correctly kept, neglected to take receipts, and are now without the evidence of payment, except by collateral testimony.

Money was received by the former Clerk from the following persons, to whom he gave receipts, but they do not appear on the books of the Prison, either debit or credit:—

Dr. J. C. Wall,	April 10, 1843,	-	-	\$20 00
W. Sharp,	" " "	-	-	25 00
H. C. Snyder,	" " "	-	-	40 00
do	July " "	-	-	30 00
do	" 20, 1846,	-	-	46 20
Cornelius Stagers,	" 30, "	-	-	80 13
F. Laird,	" 20, "	-	-	5 58
H. C. Snyder,	Feb'y 16, 1847,	-	-	137 46

With these manifest errors presented, it is worthy of the consideration of the Board as to whether certain allowances should not be made to those who have neglected to take receipts, where the Committee are satisfied, from the evidence produced, that payments have been made.

The accounts of Mr. Crans have been more fully analyzed than they were at the time the last report of the Committee was made, and the amount of his indebtedness considerably increased.

The account would stand, as far as ascertained, thus:

Account as per Ledger,	-	-	\$227 77
Am't rec'd from County Treasurer, June 30, 1849,		738 18	
Account of Joseph Hunt, assumed,	-	-	317 48
" Samuel Crans, " "	-	-	165 31
" Peter Crans, " "	-	-	88 05
" Peter Crans, Sr., " "	-	-	83 22
" J. S. Crans, " "	-	-	6 50
Account of R. Grimshaw, but was for Mr. Crans' use, and by himself ordered,	-	-	72 29

To which is to be added the amounts received from the Keepers and not paid over:

Dr. J. C. Wall,	April 10, 1843,	-	20 00
W. Sharp,	" " "	-	25 00
H. C. Snyder,	" " "	-	40 00
do	July " " "	-	30 00
do	" 20, 1846,	-	46 20
C. Stagers,	" 30, " "	-	80 13
F. Laird,	" 20, " "	-	5 58
H. C. Snyder,	Feb'y 16, 1847,	-	137 46

It is not improbable that the above amount will be increased as further examinations are made.

Mr. Crans has not informed the Committee whether he ever received the amounts due by the persons whose indebtedness he has assumed to pay, but merely says he will make it good if

charged to him. It will be a matter of expediency whether the Board should look to the parties respectively, or to him, for payment.

Since the last report, both Mr. Stevenson and Mr. Crans were requested to meet the Committee in relation to their accounts. The former declined appearing, as he said his account was correct; the latter was not in the county at the time appointed to meet them.

Mr. Stevenson still stands indebted to the Prison \$1747 37, being the amount received from Mr. McLanahan, and not accounted for on the books of the prison.

The indebtedness of Mr. Freed has been increased since the last report of the Committee, by the discovery of the following amounts received and not charged in his account, viz;

From Hood Simpson, July, 1853,	-	-	\$517 44
“ T. Dougherty, 1848,	-	-	7 25
“ G. W. & L. V. Taylor, 1848,	-	-	52 87

			\$577 56

The amount of his indebtedness as it appears as far as ascertained, is:

Balance of account as Superintendent,	-	\$2794 37
Am'ts received from Simpson, Taylor and Dougherty,		577 56

		\$3371 93

The account of Mr. Freed has caused the Committee much difficulty from the conflicting testimony in relation to it.

He, upon oath, declares that there is one warrant for three hundred dollars, the money for which he never received, and he also states that there are four warrants of \$287 50 each, charged to him for his salary, for which he never received the money; and further says that he never saw or endorsed said warrants. He also claims credit for \$269 88, charged in his cash book at sundry times by Mr. Crans, and which was never paid to him, and a due bill for \$40 61, dated May 1, 1842, for money borrowed from the cash drawer by Mr. Crans, and never returned.

It may be proper to state for the information of the Board, that the cash book referred to was kept by Mr. Perkins, and that gentleman states, under oath, that the sum of \$269 88 above referred to, was not paid to him, and that the money was not, to the best of his knowledge, paid to Mr. Freed.

Mr. Crans, in his testimony before the Committee, declares positively that no part of the salaries were retained by him, and that the amounts claimed by Mr. Freed were all paid to him.

Upon reference to the reports of the Committee of Accounts subsequent to May 2d, 1844, it would appear that the amounts alluded to, viz, \$269 88 and \$40 61, were regularly accounted for, and paid over to the treasurer.

It appears to be a grave question whether, after the long lapse of time and the silence of Mr. Freed upon the subject, any allowance should be made for the two latter sums, even if the statements of Mr. Freed should be established by the clearest testimony.

With regard to the five warrants, one for three hundred dollars to pay small bills, and four others for the amount of his salary, he is unable to give the Committee any information as to dates. It is a singular and unfortunate circumstance that Mr.

Freed should have allowed any person to retain his warrants and receive the money which was (as far as his salary was concerned,) his own private property, and still more unfortunate that he should not have given information to the Board, when the first warrant was retained from him by an officer of the Prison. Had he given such information he, no doubt, would have received the money which he asserts is due to him, and the Board would have promptly dismissed the officer, if guilty, which would have prevented his being subjected to subsequent losses of the same kind.

Should the foregoing allowances, claimed by Mr. Freed, be made, there would still remain a balance against him of \$1610 44, though he says he cannot owe more than two or three hundred dollars, but does not account for the difference.

The Committee cannot see how this account is to be settled but by a legal investigation, and Mr. Freed, in his communication to the Board, May 22d, 1854, requests that such an investigation should be made.

The unfortunate situation of the accounts of Mr. Freed appears to result more from the acts and omissions of others than from his own. He has always enjoyed the confidence of the Board as a correct and meritorious officer, and the loose and very careless manner in which the books were kept, and the numerous errors and discrepancies in a great number of the accounts, would induce the belief that he was not aware of the true situation of his indebtedness, until the Committee called his attention to it. It would be a source of gratification if some evidence could be found to relieve him from the amounts that the books show him to be indebted, but for a large amount of it there seems to be none to justify the Committee in making any suggestions, other than a legal settlement.

The course pursued by Mr. Crans during his connection with the Prison, shows that he was unworthy of the position he occupied.

If the neglect of Mr. Crans in the manner of keeping his books, was the only charge against him, it might be overlooked, but the perversions of moneys belonging to the Prison and those connected with it, to his own use, are matters of too grave a character to be passed over. From what has already come to light it is not unreasonable to suppose that other and larger amounts have been misapplied that cannot be discovered, unless the missing books before referred to, should be found.

The Board have been deceived in the great confidence they had in their former clerk, and the reports of the County Auditors, who annually audited and examined the accounts and vouched for their correctness.

It was not of unfrequent occurrence that the books were not written up for months, and even for years, and that this should have escaped the attention of the Auditors is difficult to be accounted for.

A statement is hereunto annexed, of the accounts due to the Prison, and also some of the amounts due by the Institution. They may be varied upon a final settlement with the parties, but it is not supposed the result will be altered materially.

In the list of accounts due to the Prison, it is believed by the Committee that many who stand indebted have paid all they owe, but the proper credits have not been given to them. Who received the money cannot be ascertained. The account of H. Braithwaite shows a balance of \$918 71 against him. How so large an amount should have been overdrawn by him cannot be accounted for.

There are several other accounts that are overdrawn, but it is supposed that upon a further examination it will be found that they have bills against the Prison that have not been credited.

The Committee intend further to pursue their investigations, as they have evidences before them now that were not accessible until to-day.

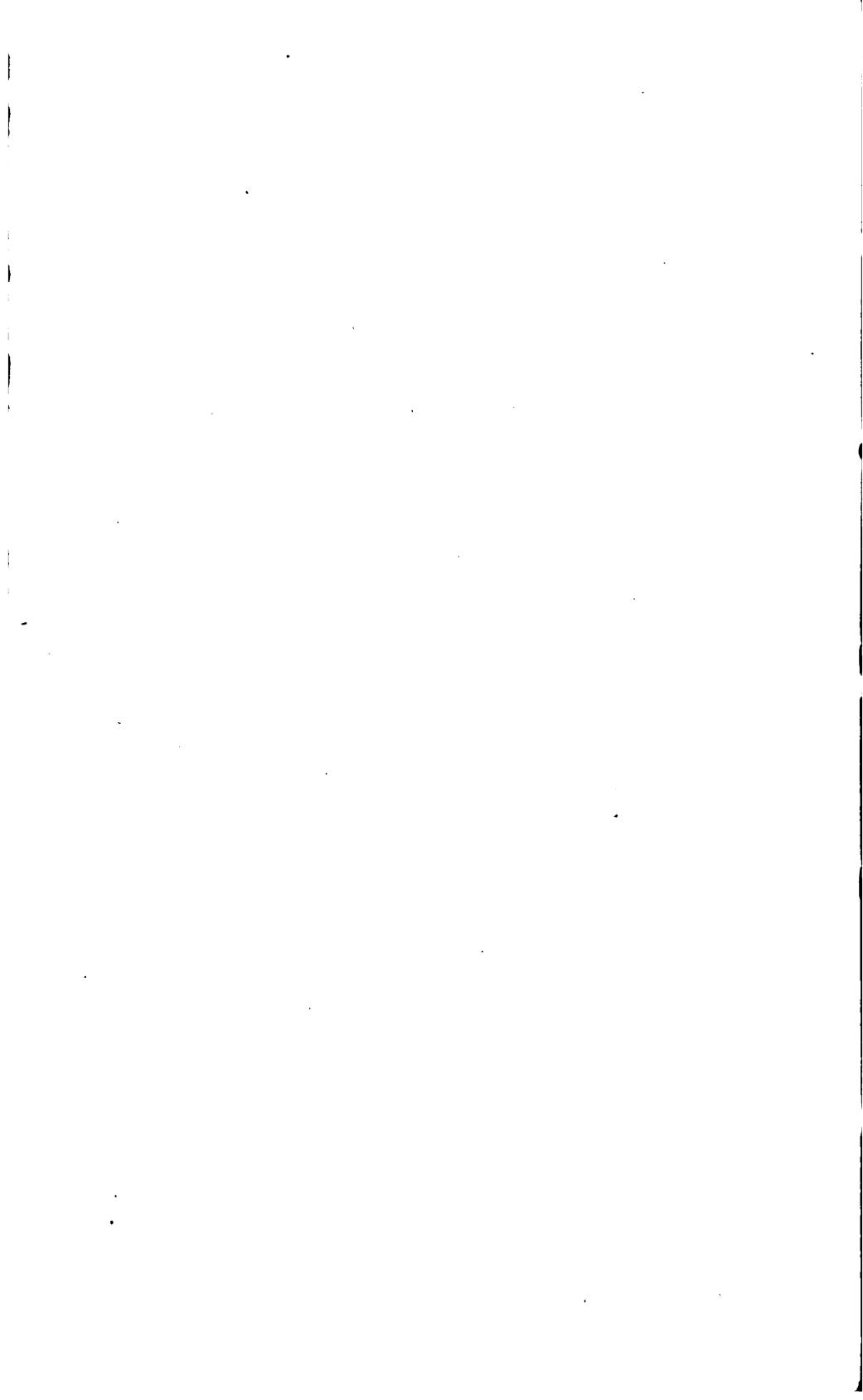
All of which is respectfully submitted.

EDW'D Y. FARQUHAR, *Ch'n.*

WM. F. HUGHES,

GAVIN H. WOODWARD.

May 30, 1854.



REPORT.

At a meeting of the Board of Inspectors of the Philadelphia County Prison, held June 29, 1854, the Committee appointed by resolution of January 21, 1854, made a further

R E P O R T :

That since their report to the Board on the 30th of May, they have had many of the accounts analyzed, and have discovered sundry other frauds that have been perpetrated upon the County. In some cases, fictitious entries have been made, which purported to be for goods sold and delivered to the prison, and in such cases, warrants were drawn for the amounts of such fictitious credits and the amount received for by Mr. Crans. Upon an examination of the books of the parties credited, it was found no such goods were sold or delivered, and the parties never received the amounts that were charged to them, a statement whereof is hereinafter set forth.

In some cases, accounts will be found to be largely overdrawn, but the parties so apparently indebted, assert positively, that they never received the money, and no receipts are given by them for the same, and the presumption is, that they have been improperly charged. It appears by the accounts of Mr. S. W. Ayres and Peter Cullen, that they have been supplying the

prison with goods for many years, and these accounts have been regularly paid for years after the overdrafts alluded to, and no claim has been made against them for the same.

A regular system of fraud seems to have been carried on, and it is impossible to say to what extent, as many of the parties having business transactions with the prison, are dead and the Committee have not been able to get access to their books. It is with much difficulty your committee can get a personal examination of the accounts of those who had large transactions. Some of these persons suppose, from the rumors concerning the accounts of the prison, that they may be involved in some difficulty, if their books were exhibited and any discrepancies should appear in their accounts.

In 1842, it appears that warrants amounting to \$ 14,577 52, were drawn, but never signed by the President; these warrants were regularly endorsed by the parties in whose favor they were drawn, and the amounts charged to them and credited to the Treasurer, but they do not appear to have been in the possession of that officer, as they were cut out of the warrant book in pages, and not cut apart and could never have been passed to the parties entitled to them. Why these warrants were not signed or delivered to the parties, the Committee are unable to ascertain; but upon reference to the accounts of the Treasurer the amounts appear to have been paid by that officer.

The amount (as far as ascertained,) that is properly chargeable to Mr. Crans, which is made up of moneys improperly retained, and by fraudulent entries and overdrafts, with amount of accounts assumed the money for which it is natural to suppose was received by him, is as follows:

Wm. J. Crans in account with Philadelphia County Prison.

Dr.

Sept. 30, 1853, To Balance per ledger as left by him
 this day, - - - - - \$182 81

Not accounted for on the Books of the Prison.

April 10, 1843, To Cash received of C. Stagers, 40 00

“	“	“	H. C. Snyder, 40 00
“	“	“	Wm. Sharp, 25 15
“	“	“	J. C. Wall, 20 00
“	“	“	W. Freeston, 26 00
“	“	“	J. B. Haines, 20 00
“	“	“	L. F. Garwick, 30 00
“	“	“	G. Kirkpatrick, 10 00
“	“	“	F. Kilpatrick, 10 00
“	“	“	C. McGroty, 20 00
“	“	“	F. Laird, 25 00
July, 1843,	“	“	H. C. Snyder, 30 00
July 20, 1846,	“	“	W. Freeston, 35 77
“	“	“	C. Stagers, 80 13
“	“	“	H. C. Snyder, 46 20
“	“	“	F. Laird, 5 58
“	“	“	A. Burden, 11 63
“	“	“	Wm. Sharp, 25 17
“	“	“	J. C. Wall, 9 75
Feb. 16, 1847,	“	“	H. C. Snyder, 137 46
June 30, 1849,	“	“	Co. Comm'r's 738 18

————— 1,386 02

Carried forward, \$1,568 83

	Brought forward,	\$1,568 83
Dec. 31, 1852, To	Amount of work done for this year,	42 21
Sept. 30, 1853,	" " " "	2 75

Payment assumed by W. J. Crans.

Sept. 30, 1853,	of Samuel Crans' account,	165 31
" "	Peter Crans' account,	88 05
" "	L. F. Garwick's account,	65 33
" "	P. Crans, Jr.'s, account,	83 22
" "	Robt. Grimshaw's account,	72 29
" "	J. S. Crans' account,	6 50
" "	C. Hunt's account,	300 69
		781 39

To Cash received from Treasurer on Warrants drawn in favor of Joseph Hunt, for moneys not due to him and which warrants were never passed to Mr. Hunt, one of Aug., 1838, for \$263 35, one of April, '39 for \$312 50, one of June, '39, for \$ 325 00, one of July, '39, for \$325 00 and one of July, '42, for \$439 45, amounting to - - - - - 1,665 30

To Cash received of Joseph Hunt, for amount of bill rendered July, 1848, which was not charged in his account due the Prison, and which money has not been paid over for the use of the prison,	- - -	139 29
To Amount overpaid H. Braithwaite, as per his account, W. J. Crans acting as his trustee,	- - -	918 71
To Excess of Credit in entering, bills of Braithwaite, in 1841, 42, 43, 44 and 45—fictitious weight,		913 82
		\$6,032 30

Henry Braithwaite's account is overdrawn on the ledger to the amount of \$918 71. The last supply of Beef was received from him at the close of the year 1844. In 1842, his account commences to be overdrawn and continues so until it reaches the above amount. On September 16, 1841, he appears to have

relinquished his interest in the contract, after which time the receipts are signed by Wm. J. Crans as trustee.

In December, 1840, he is charged with warrant, for \$300, the corresponding receipt is marked "cancelled." In October, 1842, a warrant was drawn for \$700, the receipt is signed for but \$200. In October, 1843, a warrant was drawn for \$600, receipt signed for only \$200. In March, 1845, the last warrant was drawn for \$503 46, the receipt calls for \$403 46. This last receipt was torn out of the receipt-book, but has lately been found wrapped up with some loose memoranda of Braithwaite's account, and a number of warrants endorsed by the parties receiving the same, but not signed by the President of the Board, all dated in the year 1842.

The warrants above mentioned, are all properly charged for the larger amounts to the account in the ledger, but the smaller amounts appear only to have been paid over to the estate of H. Braithwaite. The following are discrepancies in credit to his account:

		Credit in ledger.
From July to Dec. 1840, he furnish'd 29,760 lbs.		
beef, at \$3 40 - - -	\$1,356 30	\$1,349 05
Jan to Sept. 16, '41, he furnished 48,606 "		
beef, at \$3 40 - - -	\$1,652 60	
Sept 17 to Dec. 31, '41 furnished 20,674 "		
beef, at \$3 40 - - -	702 90	2,355 50
		2,715 89
Jan. to Dec. 1842, he furnished 68,685 "		
beef, at \$3 40 - - -	2,836 27	2,436 27
Jan. to Dec. 1843, he furnished 69,476 "		
beef, at \$3 40 - - -	2,862 16	2,431 66
Jan. to Dec. 1844, he furnished 88,818 "		
beef, at \$3 40 - - -	2,849 18	
In Jan. 1845, he furnished 6,447 "		
beef, at \$3 40 - - -	219 17	3,068 35
		3,460 03
	11,478 58	12,392 40

Making an excess over the correct amount to the credit of the account of \$913 82.

In August, 1838, Joseph Hunt is charged with a warrant for \$263 35. In April, 1839, with one for \$312 50. In June, 1839, one for \$325. In July, another for the same amount, and in July, 1842, one for \$439 45, making in all, \$1,665 30, which Mr. Hunt says, his father never received nor do these amounts appear on his account with the prison. To balance these charges, credits have been given of goods furnished the Prison, for which we have no bills, and which have never been charged on Mr. Hunt's books, and which he says, were never delivered. On reference to the receipt books, these receipts are all signed by W. J. Crans, for Joseph Hunt, yet, in all the payments agreeing with Mr. Hunt's books, Joseph Hunt has signed the receipts for the same.

Besides the above amount, Mr. Crans has received of Mr. Hunt, (and given his receipt for it) the sum of \$139 29, in settlement of boots, &c., made and delivered by the Prison in 1848, which bill though charged in the same books, has not been charged in Mr. Hunt's account in the ledger and the money received in settlement, is not accounted for by Mr. Crans.

Petter Cullen is charged in August, 1846, with a warrant for \$272 64, and in February, 1847, with one for \$280 79. The latter he says, he never received; we have however, his receipt for this, but no receipt for the first one. His account appears overdrawn \$282 59. Mr. S. W. Ayres is charged in July, 1847, with a warrant for \$307 80, and in December, 1848, with one for \$368 16, making together, \$675 96, for exactly which amount his account stands overdrawn. Mr. Ayres says positively, he never received these amounts nor do the receipts for these warrants bear his signature. At the time of the above payments, receipts appear to have been generally taken; those

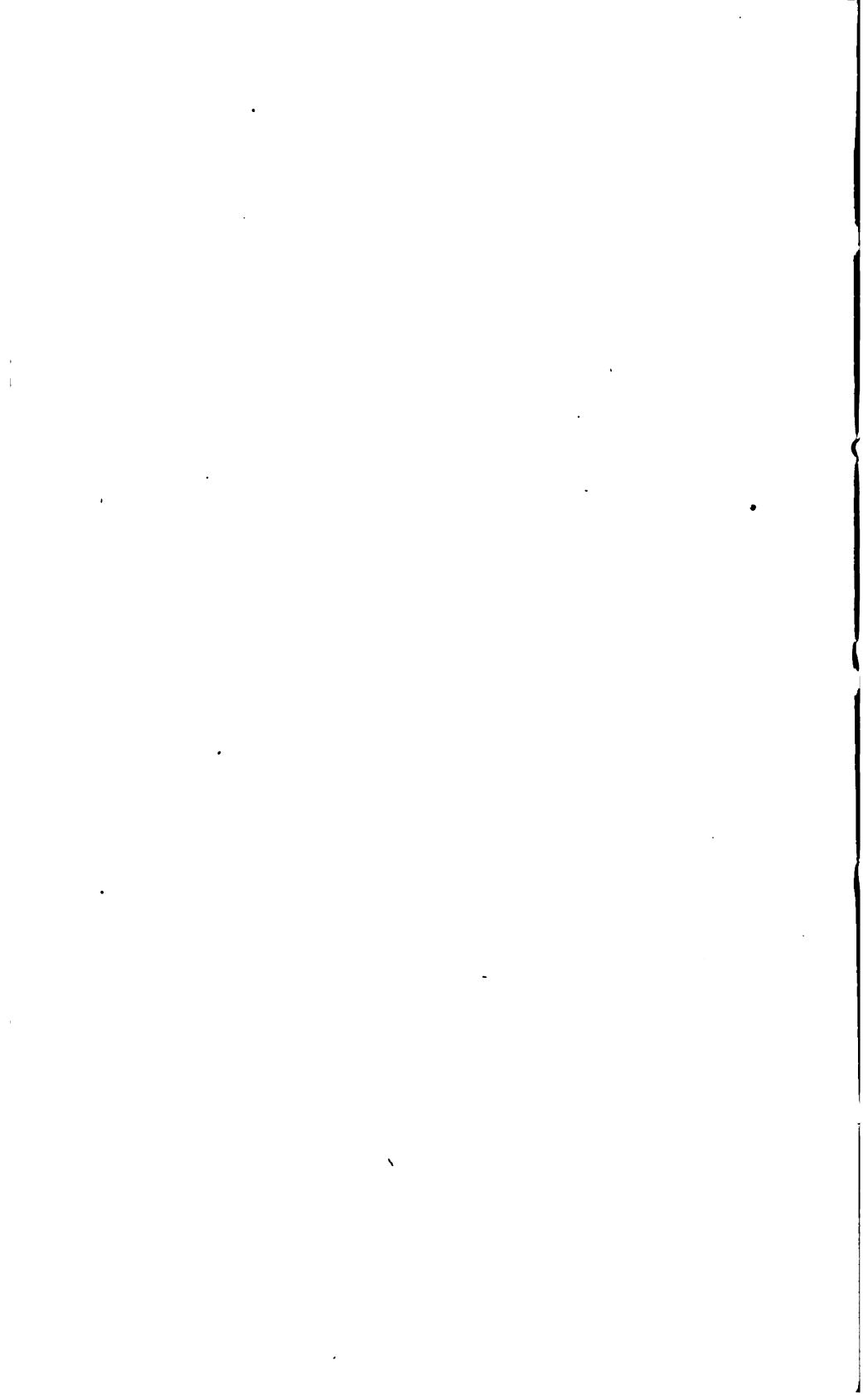
not signed, besides the above, are several for Craig, Holmes & Co., D. L. Miller & Co., J. B. Stevenson & Co., Anthony Freed, and a few of the monthly paid keepers.

The Treasurer's account has been examined and all the above warrants are found to have been paid by him. The balance against Mr. Freed, has been reduced \$300, by the discovery that a warrant of that amount charged to him, was not paid by the former Treasurer, and it is reasonable to suppose, is an error in the books of the prison. The balance on the books now against him is \$3,102 93. The balance against Mr. Stevenson is \$1,933 26. The accounts against the Inspectors and others have been made out and bills presented, many of them have been paid and those still outstanding, will probably be settled without legal proceedings. The claims against Mr. Crans, Mr. Stevenson and Mr. Freed, have been placed in the hands of Messrs. Reed & Porter, with instructions to commence legal proceedings forthwith.

Your Committee are unable at this time, to say to what extent the County has been defrauded: but from the fact that in all cases where the parties having business transactions with the prison have produced their books, errors and frauds, have been discovered, it is not unreasonable to suppose, that in the numerous accounts that have not been examined and compared, frauds and errors will also be found to exist. Your Committee would recommend to the new Board to continue the examinations, until the books of the prison, prior to September 30, 1853, are properly adjusted. All of which is respectfully submitted.

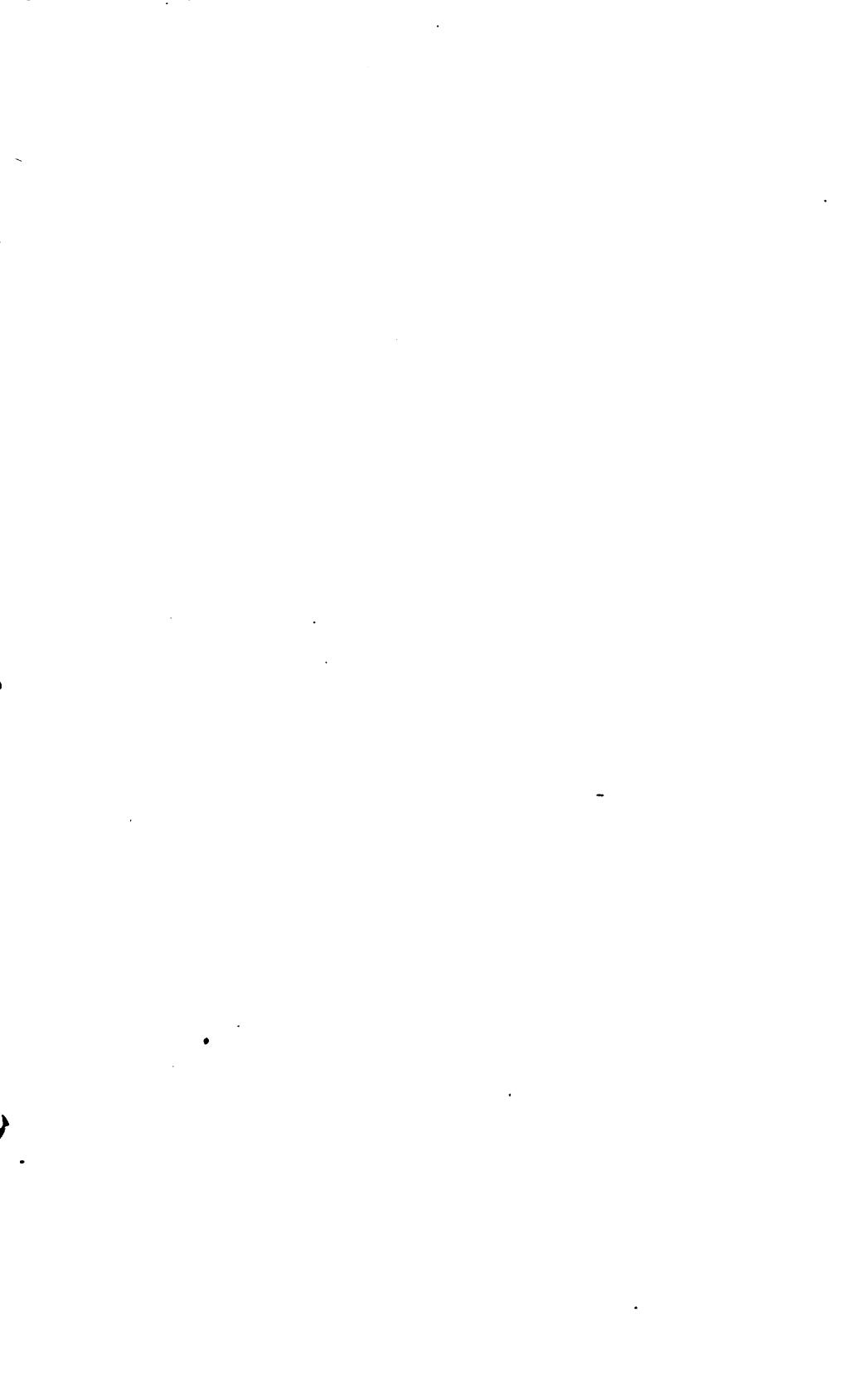
EDWARD Y. FARQUHAR, *Ch'n.*
GAVIN H. WOODWARD,
WILLIAM F. HUGHES.

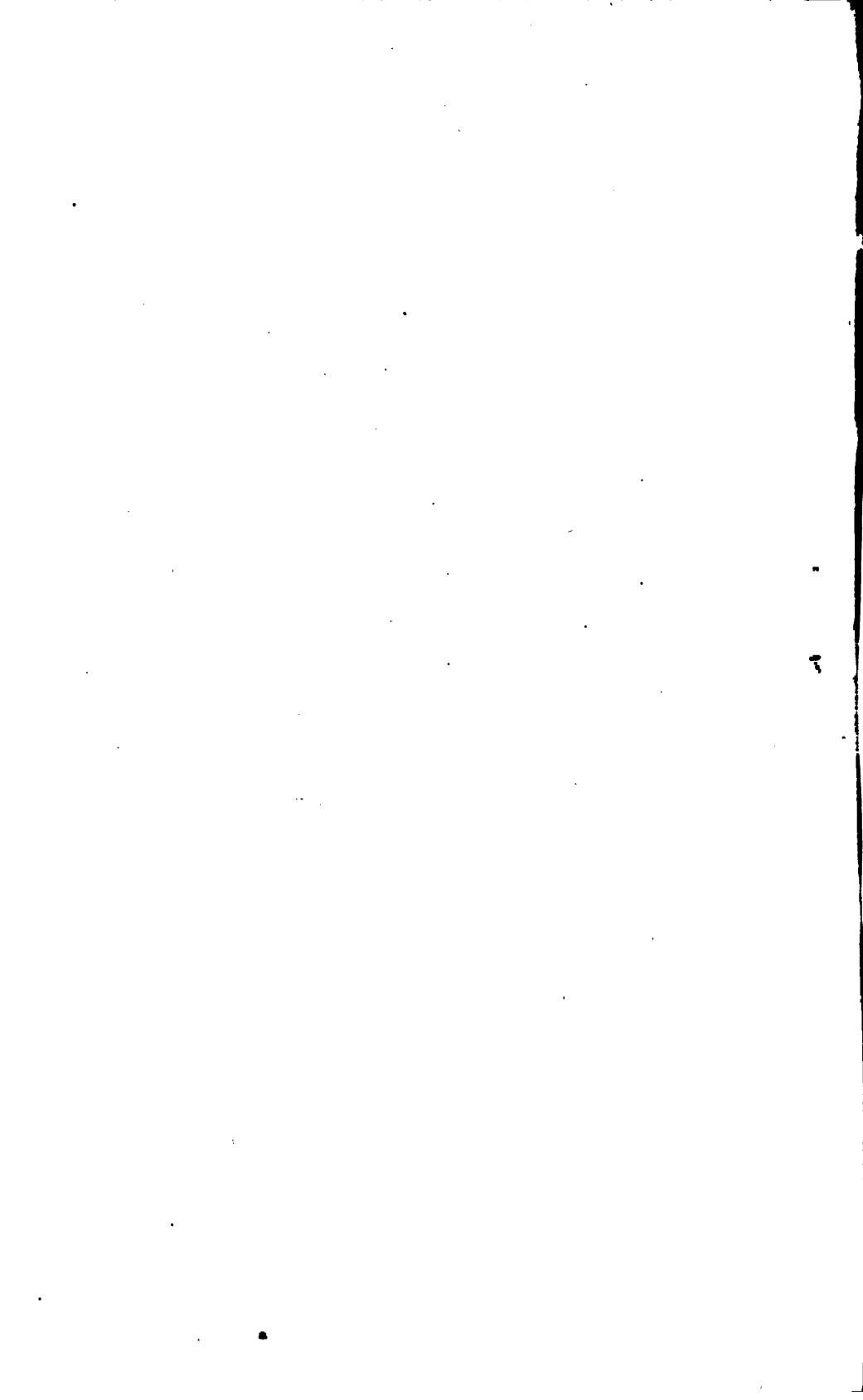
June 29, 1854.

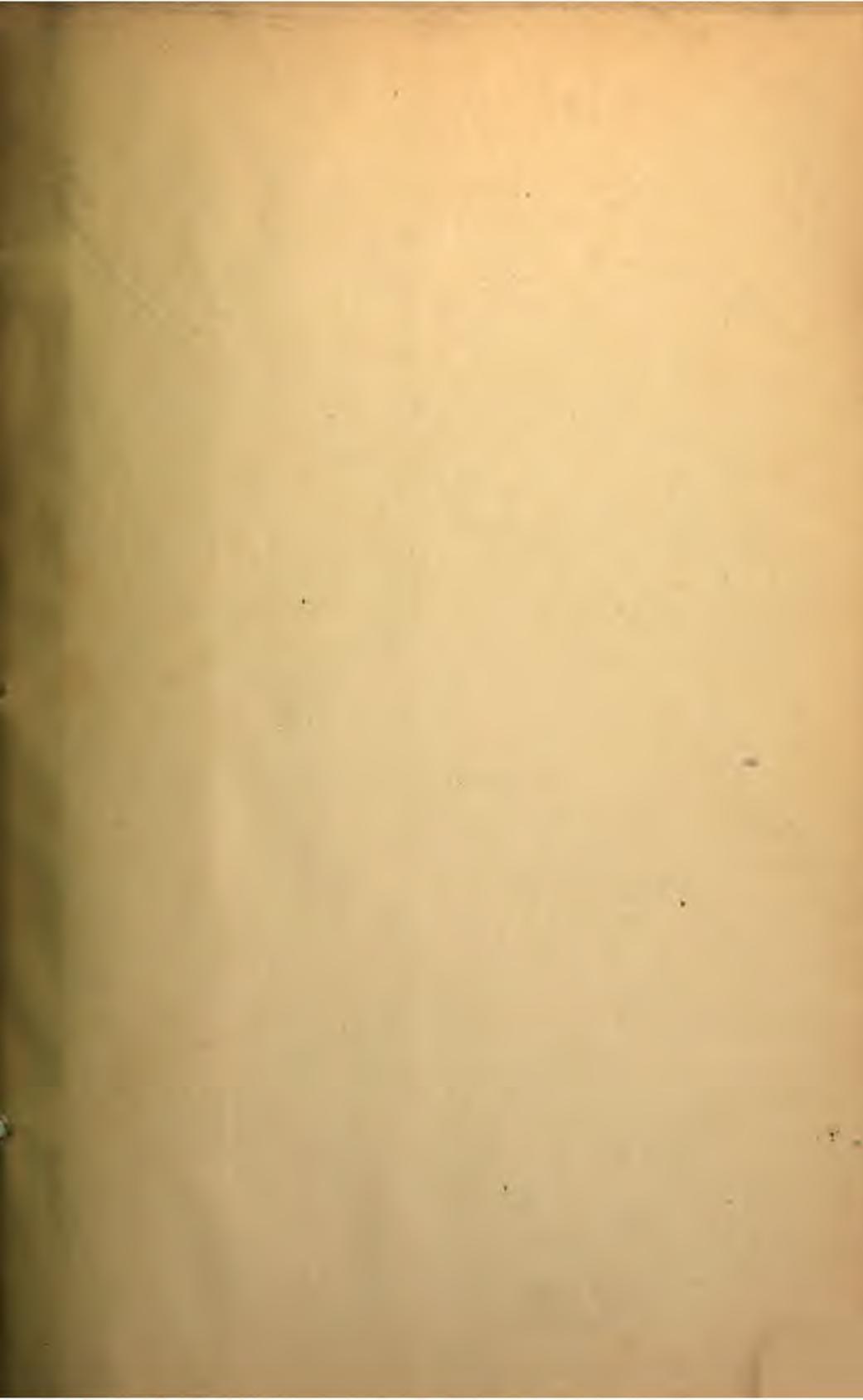


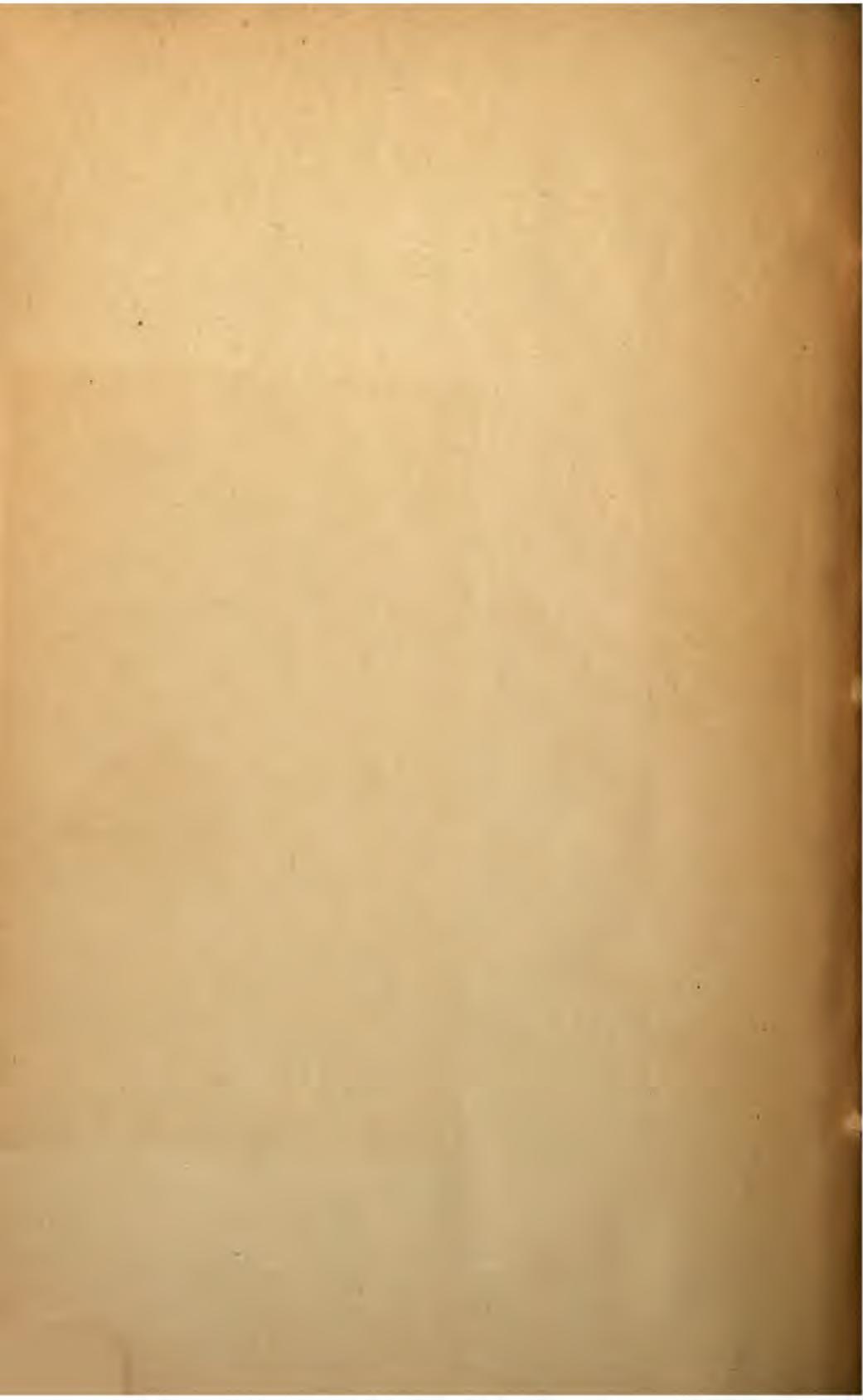












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